

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

)	PROMESA
In re)	Title III
)	
THE FINANCIAL OVERSIGHT AND)	No. 17-BK-3283 (LTS)
MANAGEMENT BOARD FOR PUERTO RICO,)	
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO)	
<i>et al.</i> , ¹)	
)	
Debtors.)	(Jointly Administered)
)	

**SUPPLEMENTAL DECLARATION OF EYCK O. LUGO PURSUANT TO
THE PUERTO RICO RECOVERY ACCURACY IN DISCLOSURE ACT**

I, Eyck O. Lugo, hereby declare under penalty of perjury:

1. I am a Senior Counsel with EDGE Legal, LLC (formerly EDGE Legal Strategies, PCS and hereinafter “ELS”), a law firm with its principal offices at 252 Ponce de Leon Avenue, Suite 1200, in San Juan, Puerto Rico. I am authorized to make

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

this Declaration on behalf of myself and ELS in compliance with the *Order Approving List of Material Interested Parties Pursuant to the Puerto Rico Recovery Accuracy in Disclosures Act* (Docket No. 20467) (the “**PRRADA Compliance Order**”), entered on March 30, 2022. This Declaration is based on my personal knowledge as well information provided by other ELS personnel and, if called to testify, I could and would testify competently to the written statements made in this Declaration.

2. The Court appointed our client, Brady C. Williamson (the “**Fee Examiner**”) in the *Order Pursuant to PROMESA Sections 316 and 317 and Bankruptcy Code Section 105(A) Appointing a Fee Examiner and Related Relief* (Docket No. 1416) (the “**Fee Examiner Order**”)

3. I am licensed to practice law in Puerto Rico and New York, and I am a member in good standing of the Bar of the Commonwealth of Puerto Rico and the New York State Bar. I am also admitted to practice before the U.S. Court of Appeal for the First Circuit, and U.S. District Court for the District of Puerto Rico and the U.S. Bankruptcy Court for the District of Puerto Rico.

4. On May 16, 2022, I submitted the *Declaration of Eyck O. Lugo Pursuant to the Puerto Rico Recovery and Accuracy in Disclosures Act* (Docket No. 20843) (“**ELS PRRADA Declaration**”).

5. On May 20, 2022, I received a communication from the Office of the United States Trustee requesting clarification of certain disclosure items listed in the ELS PRRADA Declaration (“**UST Inquiries**”). In response thereto, I hereby

supplement the ELS PRRADA Declaration as set forth in the enclosed *Attachment A: Responses to UST Inquiries*.

6. Other than as supplemented herein, all representations and disclosures in the initial ELS PRRADA Declaration remain true and correct.

WE HEREBY CERTIFY that on this date, we electronically filed the foregoing motion with the Clerk of the Court using the CM/ECF system that will send notification of such filing to all attorneys of record registered in the use of the CM/ECF system.

In San Juan, Puerto Rico, this 9th day of August 2022.

EDGE Legal, LLC
(formerly EDGE Legal Strategies, PSC)

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Puerto Rico Counsel for Fee Examiner

**ATTACHMENT A:
RESPONSES TO UST INQUIRIES**

Initial ELS PRRADA Declaration	UST Inquiry	Response
<p>ELS provided legal services to the Puerto Rico Public Building Authority and to the Financial Oversight and Management Board for Puerto Rico in the past 5 years. The last services offered to the Puerto Rico Public Building Authority were in June 2018. The last services offered to the Financial Oversight and Management Board for Puerto Rico were in June 2020. Currently neither ELS, nor I currently represent any of the Debtors.</p>	<p>You do not state whether these connections represent any interest adverse to the Fee Examiner. The Declaration also does not describe the nature of the legal services provided to the PBA and the FOMB; thus, we are unable to determine whether these may result in any adverse interest to the Debtors or the Fee Examiner.</p>	<p>The representation of these clients was in no way adverse to the Fee Examiner.</p> <p>ELS provided general litigation services to the Puerto Rico Public Building Authority, but withdrew legal representation of the agency in June 2018. No work has been done for the agency since then.</p> <p>ELS provided Title V permitting legal consulting services to the Financial Oversight Management Board until June 2020. These services were performed exclusively by Atty. Carlos López-Freytes, a former “of counsel” for the firm, who ended his relationship with ELS on June 30, 2020.</p>
<p>On its <i>Application to Employ</i>, ELS disclosed that it provided “general legal services” to the American Federation of Teachers (“<u>AFT</u>”) on “matters wholly unrelated to the Debtors or these Chapter 11 cases.” (Docket No. 1549-1, p. 9).</p>	<p>ELS did not disclose the connection to the AFT on its subsequent Declaration, despite it being filed less than five years after the Application to Employ.</p> <p>You must amend the Declaration to disclose whether ELS still provides legal services to the AFT, and whether these are related to matters concerning the Debtors, the Title III cases, or the Fee Examiner’s duties.</p>	<p>ELS still provides legal services to the AFT, which are wholly unrelated to the Debtors, the Title III cases or the Fee Examiner’s duties.</p> <p>ELS services to the AFT are related to its relationship and interactions with its local union affiliate, the Puerto Rico Teachers Association. ELS does not represent AFT in any matters concerning Debtors, the Title III cases or the Fee Examiner’s duties.</p>

	<p>Our research reveals that ELS represented the following parties who appear on the Amended MIP List:</p> <p><i>United States v. Municipality of San Juan</i>, 14-cv-1476 (D.P.R.). ELS represented the Municipality of San Juan, which appears on Schedule 8(A) of the Amended MIP List, as a material creditor of the Commonwealth; and Schedule 8(D), as a material creditor of PREPA;</p> <p><i>Firstbank of Puerto Rico v. Rosta Family LP</i>, 16-cv-01816 (D.P.R.). ELS represented Banco Popular de Puerto Rico, as successor in interest to Doral Bank and other “Doral-related” entities. Banco Popular appears on Schedules 8(A) and (D) of the Amended MIP List, as a material creditor of the Commonwealth and PREPA, respectively; and on Schedules 9(B), (D), (E), and (F), as an inactive claimant of ERS, PREPA, HTA, and COFINA, respectively;</p> <p><i>In re Ocasio Serrano</i>, 17-bk-03257 (Bankr. D.P.R.). ELS also represented Banco Popular de Puerto Rico;</p> <p><i>Continental Casualty Company v. Angelet-Frau</i>, 16-cv-02656 (D.P.R.); and <i>Continental Casualty Company v. WEG Electric Corp.</i>, 19-cv-1311 (D.P.R.). ELS represented Continental Casualty Company, which appears on Schedule 8(E) as a material</p>	<p><i>Representation of Municipality of San Juan:</i></p> <p>ELS represented the Municipality in several environmental law matters until June 30, 2020, date in which Atty. Carlos López-Freytes concluded his association with the firm. These services were performed mainly by Atty. López-Freytes with support of ELS staff, as necessary. The services performed by ELS to the Municipality were not related to Debtors, the Title III cases or the Fee Examiner’s duties. ELS no longer represents the Municipality in any matter.</p> <p><i>Representation of Banco Popular de Puerto Rico and First Bank Puerto Rico:</i></p> <p>ELS is panel counsel for Fidelity National Title Group and, as such, routinely represent mortgage lenders in a wide array of matters related to their insured mortgage interests. These matters often include representation of mortgage lenders in judicial proceedings in defense of a particular insured mortgage interest.</p> <p>Our representation of Banco Popular de Puerto Rico and First Bank Puerto Rico fall within the purview of our role as panel counsel for Fidelity National Title Group. The services provided in the defense of these lenders are not related to Debtors, the</p>
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	<p>creditor of HTA; and Schedules 9(E) and (F), as an inactive claimant of COFINA and HTA, respectively.</p> <p>Although the matters above were unrelated to the Title III cases, ELS did not disclose its connections to the Municipality of San Juan, Banco Popular, or Continental Casualty Company, in its Declaration.</p>	<p>Title III cases or the Fee Examiner's duties.</p> <p><i>Representation of Continental Casualty Company:</i></p> <p>ELS has served as counsel for Continental Casualty Company in both insurance subrogation and recovery actions in Puerto Rico. None of the litigations in which ELS has been involved in on behalf of Continental Casualty Company have involved Debtors, nor are related in any way to the Title III cases or the Fee Examiner's duties.</p> <p>At present, ELS has no active matters for Continental Casualty Company.</p>
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